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# புதுச்சேரி மாகில அரசிதழ்

### La Gazette de L'État de Poudouchéry The Gazette of Puducherry

#### PART - II

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#### GOVERNMENT OF PUDUCHERRY

#### FINANCE DEPARTMENT

(G.O. Ms. No. 24/F2/2013, dated 31st July 2013)

#### **NOTIFICATION**

In exercise of the powers conferred by section 31 of the Puducherry Value Added Tax Act, 2007 (Act No. 9 of 2007), the Lieutenant-Governor, Puducherry being satisfied that it is necessary so to do in the public interest, is pleased to make the following amendment to the notification issued in G.O.Ms.No.69/F2/2011, dated 31st December 2011 of the Finance Department, Puducherry published in Part-II, Extraordinary Gazette No. 29, dated 31st December 2011, namely:-

#### **AMENDMENT**

In the G.O. Ms. No. 69/F2/2011, dated 31st December 2011,

- (a) the item numbers (a), (d), (g), (j), (k), (l), (n) and (u) and the entries relating thereto shall be omitted;
- (b) for the existing entry against item number (e), the following shall be substituted, namely:-
  - "(e) All plastic goods other than doors, windows, frames, profiles, automobile, industrial and sanitary items from 14.5% to 10%";
- (c) for the existing entry against item number (f), the following shall be substituted, namely:-
  - "(f) All kinds of furniture including mattresses, other than plastic furniture and unbranded steel furniture, from 14.5% to 10%".
- 2. This notification shall come into force with effect from the 1st day of August 2013.

(By order of the Lieutenant-Governor)

W.V. R. MURTHY, I.A.S., Secretary to Government (Finance).

## GOVERNMENT OF PUDUCHERRY FINANCE DEPARTMENT

(G.O. Ms. No. 25/F2/2013, dated 31st July 2013)

#### NOTIFICATION

In exercise of the powers conferred by section 31 of the Puducherry Value Added Tax Act, 2007 (Act No. 9 of 2007), the Lieutenant-Governor, Puducherry being satisfied that it is necessary so to do in the public interest, is pleased to reduce and fix the rate of tax payable in respect of the goods specified as follows, namely:-

- (a) Edible oil, vegetable oil, oil cake and de-oiled cake from 5% to 1%;
- (b) All kinds of cooked food, including sweets, savories and mineral water from 14.5% to 2%;

- (c) Medical equipments, devices and implants from 5% to 3%;
- (d) PVC pipes for agriculture purpose with diameter of more than 2 inches from 5% to 3%;
  - (e) All kinds of two wheelers from 14.5% to 8%;
  - (f) Generators from 14.5% to 5%;
  - (g) Wet Grinder from 14.5% to 5%;
  - (h) School bags from 14.5% to 5%;
  - (i) Plastic furniture and unbranded steel furniture from 14.5% to 5%;
- (j) Building materials namely timber, plywood, hardware items, electrical goods, paints, sanitary wares and fittings, glasses, tiles, marbles and granite from 14.5% to 8%;
  - (k) Amplifiers and speakers from 14.5% to 8%;
- (1) Aviation Turbine Fuel sold to an aircraft with a maximum take-off mass of less than forty thousand kilograms operated by scheduled airlines as specified in section 14 of the Central Sales Tax Act, 1956 from 5% to 1%; and
- (m) Aviation Turbine Fuel sold to aircraft operated by scheduled airlines other than an aircraft with a maximum take-off mass of less than forty thousand kilograms operated by scheduled airlines as specified in section 14 of the Central Sales Tax Act, 1956 from 14.5% to 5%.
- (2) This notification shall come into force with effect from the 1st day of August 2013.

(By order of the Lieutenant-Governor)

W.V. R. Murthy, I.A.S., Secretary to Government (Finance).

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